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On TAXES *upon* ENJOYMENTS. (*Impôts sur les Jouissances.*)

By M. ESQUIROU DE PARIEU, *Vice-President of the French Imperial Council of State, &c., &c.**

[Read to the Statistical Society of London, Tuesday, 19th March, 1861.]

THE majority of writers who have treated upon financial questions and upon direct taxation in particular, have concerned themselves chiefly, I might say almost exclusively, with taxes on capital and income, as forming the most considerable part of public wealth.

There exists, however, property which legislators have considered as a suitable basis for the levy of equitable and legitimate contributions.

An individual possesses carriages, horses, and dogs as articles of luxury. He employs the services of a numerous retinue. He rents a costly house in town.

These animals are probably his own property. This lease of a house, these various personal services, *belong* to him for a time, that is, so long as he has the needful resources for their hire.

Nevertheless, although these different objects of enjoyment are manifestly the signs of wealth, they do not contain its legitimate elements. They suggest the existence of competent means but do not constitute them.

It is true that they are the habitual characteristics of wealth, but this is through the expenses they give rise to, and not through the profits they procure. So true indeed is this, that the legislator does not seek who is the proprietor of such objects, but solely who is their employer. And, in another point of view, the same object which is taxed because it is employed for a certain use, will cease to be so if it receive a different appropriation. An animal may be taxed because used for personal enjoyment, which shall cease to be so when devoted to the improvement of a landed property and thereby likened to those animals which an Italian financier has declared to be untaxable separately from the soil, because they are neither more nor less than *animated plants*.

It appears to us impossible, notwithstanding the confusion sometimes made between objects of luxury possessed under the title of proprietorship, and other goods of which the fortune of contribu-

* This paper has been written by M. de Parieu, as a contribution for insertion in English, in the transactions of the Statistical Society of London; and the translation from the French has been made at M. de Parieu's request, by Mr. Frederick Hendriks, who also annexes a few notes, distinguished by the affix of the letter (H).

tories is composed,* to class and to confound amongst taxes imposed upon property the taxes levied on account of these enjoyments, and which certain economists have, on the contrary, included in the class of taxes upon expenses and consumption.†

On the other hand, it is not less difficult to thoroughly intermingle taxes levied on such articles of luxury and of convenience with taxes upon consumption. It is not simply a fortuitous consumption but a continuous enjoyment which legislators have wished to reach at a certain point when they have taxed rents of houses, horses, and servants. And this difference in the nature of the employment has induced another just as important in the method of imposition of the tax thereon. Taxes upon consumption are indirect, because it is impossible to seek for the consumer on account of the instantaneous character of the fact which severs his connection with the object consumed. Taxes upon the objects of which we are now speaking are, contrariwise, direct, and can be levied, like other direct contributions, upon continuous connection resumed in nominative and annual schedules of employment. We therefore participate in the opinion of the authorities who have most reflected on the subject, that such taxes ought to form a special category. We cannot satisfactorily characterize it by *luxury*, a term suggested by the greater part of the objects subjected to such taxes, for although it be a usual characteristic of the objects embraced by these taxes, it is not an absolutely general one, and the moderate rent of a house, a dog, a servant, sometimes reached by these taxes, do not truly constitute objects of luxury. Even when such taxes bear upon objects possessed by title of proprietorship, it is the comfort which results from them rather than the value which attaches to them that the legislator endeavours to reach. Often does he even tax the fact of the enjoyment of these objects separately from their proprietorship. It seems to us, therefore, that they may be grouped under the common title of *Taxes upon Enjoyments* (Impôts sur les jouissances). This class of taxes comprises all those which have sometimes been termed *sumptuary*, as well as certain taxes to which the application of such a name would appear to arise from mere systematic procedure.

We have considered that we may comprise in this category of taxes upon enjoyments, taxes which, like those upon doors and windows, might, if they were looked upon in an isolated manner, be appended, if necessary, to the land tax (doors and windows being obligatory accessories to habitations). According to most legislations the occupier is more or less obliged to pay such taxes. In

* For example, ornamental furniture has generally been comprised in the general taxes upon capital.

† Rau, sec. 8.

France, for example, the tax relating to doors and windows has been laid to the charge of the proprietors, but the occupiers are subjected to a claim on the part of the latter. And it was the occupiers who, in Great Britain, paid the *window tax* when it was in force there.

Taxes upon enjoyments, generally occupy a rather limited place in financial systems, which is revealed to us by the statistics of the present time, and above all by the history of the past. M. Dureau de la Malle makes us, however, acquainted with the existence amongst the Romans of a tax upon windows, and M. Levasseur translates the *ostiarium* under the Roman Empire by the words "tax upon doors and windows."*

These taxes (upon enjoyments) have, besides, this great utility, that they touch certain fortunes which, in the organization of public contributions, frequently escape other direct taxes.

Great Britain, Belgium, and the Netherlands, are the countries in which taxes upon enjoyments are most developed; in the first country, under the name of assessed taxes, in the second as forming the different branches of taxation called *impôt personnel.* The assessed taxes (in Great Britain), separately from the land tax, which is joined with them in the divisions of the English budget, produced in 1843, 3,225,919*l.* This sum was about one-third of what was produced by the whole of the British direct taxes, if we regard as such the assessed taxes, the land tax, and the income tax.† The same proportion is found approximatively in the Netherlands and Belgium, between the *impôt personnel* and the total of the direct taxes,‡ whilst, in France, the analogous contributions, that is to say, the *contribution personnelle et mobilière*, and that from doors and

* "Economie Politique des Romains," tom. ii, p. 487. "Histoire des Classes "Ouvrières en France," tom. i, pp. 73, 74.

† Produce of the land tax in 1843, 1,159,149*l.*; and of the income tax in 1843, 5,387,455*l.* (The figures for more recent years than those referred to by M. de Parieu—at least for all those since 1853 inclusive—have disturbed the proportion of one-third which he refers to, as the ratio borne by the assessed taxes to the whole of the British direct taxes. The proportion of one-third would, it is true, still be nearly applicable to those years in which our English budgets enable a 5*d.* in the pound income tax to satisfy the demands of Mr. Chancellor of the Exchequer. But this comparatively happy state of things has only occurred once since 1853, viz., in 1858-9, when the rate was 5*d.*, and 2½*d.* only in Schedule B, *i. e.*, to occupiers of land. In all the other eight years the rate has varied from 16*d.* to 10*d.* (one year at 9*d.* excepted). And at the present 10*d.* rate—from which there is so little prospect of speedy release—the ratio referred to by M. de Parieu becomes about *one-sixth* instead of one-third. The following statistics are in point. In the last financial year, ended 31st March, 1860, the gross receipt from assessed taxes was 2,099,621*l.*; from land tax 1,141,486*l.*; from income tax 9,789,483*l.* The total, therefore, was about 13,030,000*l.*; and the assessed taxes being, as stated, about 2,100,000*l.*, the ratio they bore to this total was very nearly one-sixth.—(H.)

‡ In the Netherlands budget of 1850, out of a total of 18,400,000 florins of produce expected from the three direct taxes, land, personal, and patent, the per-

windows, represent only about the fourth of the total of direct taxation, and even a proportion much below this fourth if we cut off from the *contribution personelle et mobilière* all that which corresponds with a properly speaking *personal* poll tax.

Taxes upon enjoyments are of very ancient origin in the Netherlands. They have played a tolerably great part in the fiscal system of the ancient United Provinces, in the intermediary system introduced in 1805, and also in the actually existing institutions of the Netherlands.* The six classes of the Belgian and Netherlandish personal tax contain, in themselves alone, a nearly complete framework of the various taxes upon enjoyments known amongst different nations. The six classes comprise in fact: 1st. Habitations; 2nd. Doors and windows; 3rd. Chimnies; 4th. Moveable objects (*objets mobiliers*); 5th. Servants; 6th. Horses. By annexing to the fourth category all articles of luxury, material and inanimate, and to the sixth the different animals taxed in various countries, and the different means of conveyance which aid in the usefulness obtained through horse labour, the six classes embrace in reality almost everything the enjoyment of which has become the subject of taxation.

In following, approximatively, the same order, let us examine the principal facts which belong to the history of contributions from enjoyments, and let us begin by the taxes upon the rents of houses, upon chimnies, upon doors and windows, which constitute the first divisions of the subject.

These taxes, which it is very difficult to isolate absolutely one from the other in studying their development, because they have sometimes replaced each other mutually, have this particular and common to them all, that they appear to form a collateral use with the land tax upon buildings.

What is different in them, however, and which constitutes their individual character is, that they are generally at the charge of the occupiers; in such manner that the house of habitation is burdened as capital or source of income in the hands of the proprietor, and as the occasion of expense in the hands of the occupier. M. Sismondi has said with reason, that the window tax, ranked in France amongst the direct taxes, was rather a tax upon the consumption of the houses (*Nouveaux principes d'Economie Politique*, tom. ii, p. 204). Taxes upon habitations and their accessories are the most productive of all impositions upon luxury.

Sinclair discovered in the annals of the Lower Empire, traces of

sonal tax figured for 5,988,000 florins. "Bijlagen tot het verslag der handelingen "van de tweede Kamer der Staten General, 1849-50," tom. ii, p. 44. In Belgium, according to the budget of 1854, the *impôt personnel* gave 9,460,000 fr. out of 31,317,750 fr. produced by the direct taxes.

* "Engels," pp. 114, 130, 134, 145, 153 185, 186, 188, &c.

tax upon chimnies established by Commenus. He has likewise cited a tax upon rents of houses levied by Margaret, Queen of Denmark and of Norway,* and then recalls to notice that which was paid in England.

It is known that the *impôt foncier* under its last form of land tax was established in Great Britain in 1689. Its incidence upon houses in the hands of the proprietor was in the same proportion as upon lands†.

Even before the epoch last referred to, they had taken occasion, in Great Britain, to tax habitations at the charge rather of those who had the enjoyment of them, than of those who were their proprietors. An *impôt sur les foyers* (Hearth-money) was established in the seventeenth century, and it had, on the footing of 2*s.* per hearth, produced 162,882*l.* in 1661, and 200,000*l.* in 1685.

This tax had become very unpopular. The collector had to enter every room in the house to verify the taxable object. These domiciliary visits rendered the tax odious, and Colonel Birch declared that it was "a badge of slavery by which a freeholder was not left in "England."

William III, upon his entry into Great Britain, hastened to abolish this unpopular tax, and his decision in this respect was so opportune that James II, when endeavouring to regain his throne, had to make up his mind to confirm it.‡

Nevertheless, the hearth tax still kept up in Ireland in Sinclair's time,§ was replaced by an analogous tax in Great Britain.

Houses, although already under the incidence of the land tax, became, by an Act of the 7th year of the reign of William III, subject to a special tax.‖

Each house, simple cottages excepted, had to bear a contribution of 2*s.* per annum. The tax amounted to 6*s.* for houses which had more than nine windows, and to 8*s.* for those which had above nineteen. "The number of windows might," according to Adam Smith's remark, "be counted from outside, and if need be, without one's "being obliged to enter all the rooms of the habitations."

The tax was assessed by the Land Tax Commissioners, and was payable half-yearly; it was at the charge of the persons inhabiting the house.

This new tax itself had to give way to another form of taxation: the *window tax*, which successively underwent various alterations and augmentations, and is often cited by English authors of the eighteenth century. *Burgoyne*, in his comedy of the *Heiress*, alludes to a window

* Analysis of the sources of public revenue.

† "Adam Smith," English edition of, 1786, vol. iii, p. 288.

‡ "Tayler," p. 31.

§ "Macaulay," French translation, tom. i, p. 34, and tom. ii, p. 127.

‖ Analysis of the sources of public revenue, &c., p. 78, "Tomlin's Law Dictionary," &c., Taxes.

condemned by the parsimony of a contributory, and Adam Smith relates that at the time he was writing his book upon the "Wealth "of Nations," in 1775, the tax consisted, besides the payment of 3*s.* per annum in England, and of 1*s.* in Scotland, of a progressive duty which varied from the rate of 2*d.* per window for houses not containing more than seven windows, up to the rate of 2*s.* per window for houses having twenty-five windows or a larger number.*

The two elements of tax upon houses and tax upon windows, thus existing in Adam Smith's time, were subsequently respectively opposed to each other. Sixty years later the window tax was greatly reduced; it was even suppressed for houses not having more than six windows, and not representing a rental value of more than 5*l.* per annum. As to the house tax, it was reduced upon habitations of a rental value of more than 10*l.*, and was at the charge of inhabitants and tenants. Its produce in 1836 was 1,262,754*l.*, and it was entirely abolished by chap. ix of the Statutes 4 and 5 William IV.†

But, in 1851, the state of things was reversed by the suppression of the window tax and the re-establishment of the house tax at the rate of 9*d.* in the pound of the rent upon inhabited houses, and at 6*d.* upon those occupied by tenants or by tradesmen. Houses not producing a rental exceeding 20*l.* per annum, were exempted, and it was thus expected to have 3,100,000 houses out of 3,500,000 withdrawn from the incidence of the tax.‡

The produce of the tax was estimated at 600,000*l.*, which is a little under one-third of the produce of the suppressed window tax.§ But, in fact, the produce in 1852 was 707,016*l.* on 461,919 houses.‖ This tax is a burden upon tenants; it is what the English call a tenant's tax.¶

* "Smith," tom. iii, p. 290. † Ibid., tom. iii, p. 290.

‡ "Tomlin's Law Dictionary," Vo. Taxes; and "Woorthuysen," tom. i, p. 49 of his Dutch work upon Direct Taxes.

§ Tayler, "History of Taxation," p. 120.

‖ "Accounts and Papers; Finance," 1852, p. 401. The details are as follows:—

	Number of Houses Charged at 6*d.* in the £.	Amount of Duty.	Number of Houses Charged at 9*d.*	Amount of Duty.
		£		£
England and Wales	179,234	200,183	252,213	463,204
Scotland	6,377	5,289	24,095	38,341
	185,611	205,472	276,308	501,545
Houses at 9*d.*	276,308	501,545	—	—
Total number of houses	461,919	707,017	—	—

N.B.—In the year ended 31st March, 1859, the total duty was 763,941*l.*, and in the year ended 31st March, 1860, it amounted to 796,810*l.* These were gross receipts.—(H.)

¶ Tayler, "Hist. of Taxation," tabular view of taxes repealed and imposed, p. 7.

Mr. McCulloch (p. 66), criticizes the immunity of houses under 10*l.* or under 20*l.* rent, according to the terms of the English laws at different epochs. Mr. McCulloch, who justifies the tax upon houses as a tax upon presumed income paid by the tenant (p. 67), and who does not even absolutely reject a certain graduation in the scale of this tax (p. 65), appears to forget that an income tax by its very nature, suffers the existence of a certain *minimum*, by the simple circumstance that it has relation to the aggregate of the personal position, which is not the case with real taxes.

It is by following out this principle that certain towns in France have been authorized to redeem by a previously settled deduction from the produce of their *octroi*, the assessments on moveable property (*les cotes mobilières*) under a certain figure.

The *contribution des portes et fenêtres* introduced into France by the Law of 4 *Frimaire*, year 7, in imitation of the window duty of England, and which had also, perhaps, some national precedent, has undergone a tolerably large number of modifications resulting from ulterior laws.

Voltaire (*Siecle de Louis XIV*), in the chapter on the situation of France, speaks of a tax upon gateways (*portes cochères*), imposed by Cardinal Richelieu in time of war.

The following is according to the most recent state of the law, the present assessment on doors and windows, and its incidence.

The tariff of the Law of 1832 is divided into two parts:—

The first part relates to houses with from one to five openings exclusively.

The tax is regulated according to the number of openings and the population, following the annexed system:

In towns and *communes* under 5,000 souls,—one opening, 30 *centimes;* two openings 45 *centimes;* three openings 90 *centimes;* four openings 1 *franc* 60 *centimes;* five openings 2 *francs* 50 *centimes.*

In towns of 10,000 to 25,000 souls, of 25,000 to 50,000, of 50,000 to 100,000 and in those of more than 100,000 souls, analogous proportions, but of a higher amount, apply to the different numbers of openings. The maximum is fixed at 8 *francs* 50 *centimes,* for houses with five openings in towns above 100,000 souls.

The second part of the tariff, which relates to houses with six or more openings, is subdivided into three sections, according to the nature and position of the openings, viz.:—

1. Gates for coaches, carts, and warehouses. The duty increases according to six scales, from 1 fr. 60 c., in towns of under 5,000 souls, up to 18 fr. 80 c., in towns of upwards of 100,000 souls.

2. Ordinary doors and windows of the ground floor (*rez-de-chaussée*), of the mezzanine floor (*entresol*), and of the first two stories.

The duty increases from 60 c. to 1 fr. 80 c., taking the six classes of towns according to their population.

3. Windows of the third story and of higher stories.

The tax is fixed at 60 c. in the towns and communes having less than 5,000 souls, and at 75 c. in all others.

It will be perceived that this classification has been conceived with the view of avoiding the reproach of inequality constantly advanced against the door and window tax, since, side by side with the proportion resulting from the number of windows, the legislator has grouped the several other differential and graduated elements consisting in,—the population of the place, the dimension of the house resulting from the aggregate of its openings, and finally the nature and position itself of such openings.

It was scarcely possible to go further in these efforts to render the contribution assessed upon doors and windows proportionate to the presumed means of the inhabitants of a house.

Nevertheless one has proceeded beyond that point, and by the financial laws of the period 1852, and of the period 1855 and 1856, the Municipal Councils of Paris, Lyons, and Bordeaux, have been authorized to establish, for the subdivision of the contingent from these towns, a special tariff in the door and window tax, combined in such a way as to take simultaneous account of the rental value and of the number of openings.

It is necessary, however, to admit that this measure has been nearly equivalent to the transformation of a part of the tax upon doors and windows, in the towns in question, into a supplement to the tax on moveable property.

The door and window tax has been alternately one of quotaship and of subdivision; from 1832 it has definitively preserved this latter character. Its total amount rose, from 22 million francs in 1832, to 25,263,571 francs in 1850, as the result of the application of Art. II of the Law of 17th August, 1839, upon new constructions.*

* The door and window tax, according to the French budget of 1859, produced 42,500,000 francs (1,700,000*l.*). This was made up of 27,900,000 francs (1,116,000*l.*) taxation according to the ordinary scale of assessment, and of 14,600,000 francs (584,000*l.*) additional special extra taxation of the year, to make up deficiencies as required by the financial law. The last statistics of doors and windows (*i.e.* of the taxable surface) are for 1846, and are to be found in detail in the official "Statistique de la France," second series, 1855, "Territoire et Popula- "tion." Without going into the minutiæ of subdivisions according to numbers of houses having one, two, or more openings, &c., it may be noted that the inhabited houses were set down, in 1846, at 7,462,545, and the openings of these houses (that is, their doors and windows), at 44,283,363.

It is further observable that the Door and Window Tax of France appears from the latest available statement above referred to, to be nearly equal in amount to that of the Window Tax of Great Britain at the date of its repeal in 1851, when its net produce was 1,879,000*l.*—(H.)

The contribution is exigible from the proprietors, lessees (*usufruitiers*), underletters (*fermiers*), and principal tenants of houses and factories (*usines*), saving the recourse of these parties from the principal lodgers for the reimbursement of the sums due in proportion to the localities they occupy. When the same building is occupied by the proprietor and by one or more tenants, or by several tenants only, the door and window tax, by a common custom, is discharged by the proprietors or lessees.*

The tax on doors and windows appears to have been established as a supplement to the *impôt mobilier* in 1798, and it is in this respect principally that it is considered a charge upon the tenant in the report of the Deputy Legrand, which preceded the Law of 4 Frimaire, year 7.†

Whilst the incidence of the tax upon doors and windows is upon the openings of buildings and factories (*usines*),‡ our *impôt mobilier* has for its basis the rental value of the parts of the building used for personal inhabitation.§

It is due, like the personal tax to which it is intimately allied in the system of distribution of our direct taxation, from each French subject or foreigner of either sex, in enjoyment of rights, not reputed to be indigent, and on account of every furnished house, situate in the commune of real domicile or in any other commune.

This contribution burdens simultaneously the proprietor and the lessee who exercise an *immobiliary* right over the house, and the simple tenant whose right, in the terms of our laws, preserves a purely *mobiliary* character.

In 1837, out of a total of 34,000,058 francs of personal and mobiliary contribution, the *impôt mobilièr* had furnished 21,488,458

* Art. XII and XV of the Law of 4 Frimaire, year 7.

† *Vide* "Moniteur de l'an 7," p. 258.

‡ Art. II of the Law of 4 Frimaire, an 7. Another article of the same law exempts from the tax "doors and windows serving to light and ventilate barns, "sheepfolds, stables, granaries, cellars, and other localities not appropriated to the "habitation of man, as well as all the openings of the top or roof of inhabited "houses." These regulations seemed to comprise all buildings devoted to industrial purposes; but Art. XIX of the Law of 4 Germinal, an 11, says, in a contrary sense, that the proprietors of manufactories shall be taxed only for the windows of their personal habitations, and those of their watchmen (*concierges*), and clerks. The distinction between *usines* and *manufactures*, often embarrass jurisprudence. But buildings appropriated to trade appear to have been submitted without difficulty to the door and window tax, although they do not serve as a basis for the assessment of the *impôt mobilier*. These varieties of incidence between the land, mobiliary, and door and window taxes, oppose an obstacle to the fusion, sometimes wished for, of taxes otherwise related through their common object, which is property in buildings (*la propriété bâtie*).

§ Law of the 21st April, 1832, Art. XIII and XVII.

francs.* In 1850, the total of the two contributions amounted to 35,328,918 francs.†

The contribution upon the rental value of habitations owes its improper names of *contribution mobilière* to the circumstance of its having been considered by the French legislator as the only means of reaching mobilized fortune.

From 1791 it was attempted to tax, under such a form, this

* *Macarel et Boulatignier*, "De la Fortune Publique," tom. iii, p. 290.

† The *contribution personelle et mobilière*, according to the French budget for 1859, yielded 69,000,000 francs (about 2,760,000*l.*), a total composed of 37,300,000 francs (1,492,000*l.* taxation according to the usual quotas of assessment, and of 31,700,000 francs (1,268,000*l.*) raised by additional centimes of taxation for the year.) The published statistics do not separate the *contribution personelle* from the *contribution mobilière*. The latest division, that for 1837, above quoted by M. de Parieu, would seem to indicate, in round figures, say two-thirds, of the total for the *impôt mobilier*, and one-third for the *impôt personnel*. The latter is a very remarkable tax. Levied under the form of a tax upon revenue from labour, it partakes very much of the nature of the ancient English poll taxes. In fact, the combined contribution *personelle mobilière* was intended to take the place of the repealed capitation tax of the old règime. Upon first consideration of the subject from an English point of view, it appears striking that a capitation tax which prior to the French Revolution was assessed upon the noble and *roturier* classes alone, and produced in 1783 about 41,500,000 *livres*, should, in the revolutionary period have been partly converted into what we may call a poll tax upon the million, and on further consideration, it appears even still more remarkable that the tax in question has been able to hold its place during the various political changes in France down to the present time.

M. Maurice Block, one of the Paris Corresponding Members of the Statistical Society of London, has, in the financial section of his recent work on the "Statis- "tics of France (see 2nd vol., p. 370) given a convenient historical note on the incidence and method of assessment of the *impôt personnel*. He observes that the *contribution personelle mobilière*, which takes the place of the ancient capitation, had its origin in the Law of 23rd November, 1790. It was destined to touch moveable income in the same way as the land tax had its incidence upon immoveable income. Moveable income being at that time valued, according to rather uncertain returns, at one-fifth of landed income (300 million francs), the new contribution was therefore, fixed at 60 million francs, made up of five distinct taxes, calculated upon *three days' labour*, upon the number of servants, upon that of horses, upon rents of houses, and finally upon the one-twentieth of presumed income. From 1791 to 1831, the *contribution personelle mobilière* underwent numerous transformations. . . . According to the Law of 21st April, 1832, the *contribution personelle* is fixed for each individual, at *three days' labour;* the value of the day's labour is determined, according to local circumstances, in each department, and for each *commune*, by the general council; it cannot be either under 50 centimes or above 1 franc 50 centimes. This would make the three days' assessment give a *minimum* contribution of 1 franc 50 centimes, increasing to a maximum of 4 francs 50 centimes.

The work of M. Block above mentioned may be confidently recommended to the notice of the Members of the Statistical Society as full of information of the most valuable kind, compressed with admirable order and industry into two volumes of nearly 1100 pages altogether. Its title is "Statistique de la France comparée "avec les autres Etats de l'Europe," par Maurice Block, 2 vols. 8vo., Paris, Amyot, 1860. M. Block is in the French Civil Service (Office of the Minister of Agriculture, &c.), and is the author of several esteemed works on Statistics and on the theory and practice of Public Administration in all its branches.—(H.)

branch of wealth, which had previously been taken into consideration.*

The mobiliary quota is fixed, by the Law of 18 February, 1791, at the twentieth of the mobiliary revenue reckoned according to the rent. A house rent of 100 francs was taken as assuming a revenue of double that amount, of 100 to 150 francs, one of triple the amount, of 500 to 1,000 francs, one of quadruple, and so on.

The amount of the landed revenue (*revenu foncier*) on which the contributory established having paid his tax, was deducted from the revenue thus calculated upon the rent.

A contribution assessed on these foundations deserved logically, if not strictly, the name of *mobilière*. Now-a-days the tax upon the rental values does not in any respect deserve that name. It is only a mobiliary contribution in so far as it is not exclusively a landed one.

According to Art. X of the Law of 21st April, 1832, in towns which have an *octroi*, the personal and mobiliary contingent may be paid in whole or in part by the *caisses municipales* upon request to that effect made to the *préfets* by the municipal councils.

The portion to be levied by means of a list has to be distributed into a mobiliary quota only, at so many centimes per franc of rent of habitations, after deducting such insignificant rents as the municipal councils think right to exempt from the quota.

Determinations arrived at by the municipal councils must only be put into execution after having been approved by a royal ordinance.

Article XXXI of the Law of 21st April, 1832, stipulated that there should be submitted to the Chambers every five years a new scheme of division between the Departments, both for the personal and mobiliary contribution and for the contribution of doors and windows.

Article II of the Law of 14th July, 1839, renewing, with certain modifications, this provision, laid down that there should be submitted to the Chambers in the Session of 1842, and subsequently every ten years, a new scheme of distribution between the Departments, both of the personal and mobiliary contribution and of the contribution of doors and windows. This regulation has not been carried into execution on account of the difficulties which the operation of the enumeration in 1841 experienced. The Law of 4th August, 1844, abrogated Art. II of the Law of 1838, and prescribed solely a modification of the departmental contingents for

* The National Assembly, it was said in the legislative instruction of 13th January, 1791, knew besides that in several towns enlightened administrators had redistributed the ancient capitation by way of lodgings, and had found this means more adapted than any other for the prevention of inequalities and injustice.

the personal and mobiliary contribution according to the houses destroyed or constructed, and for the contribution of doors and windows according to the classification of communes in order of population.

The tax upon rent of houses has not been introduced into the system of public revenues in France under the name of a special tax, but as a particular form of general taxation of revenue. Ulterior circumstances have tended to the denaturalization of this theoretical signification, and to cause the character of a special tax to prevail in the case of an enjoyment which is very susceptible of serving for the basis of a tax.

It is observable, that the French legislators of the last century were anticipated by many in their disposition to make the habitation the outward criterion of the fortune of contributories; a point of view which explains why the tax upon rents of houses has received an extension in France which it does not possess in other countries.* Sir W. Petty, in his "Treatise on Taxes," often speaks of what he calls the excise accumulation or the tax upon one expenditure connected with several others, and in his sight the hearth tax appears the best tax of this kind, the taxable object being easy of variation—of a use the suppression of which is difficult,—and thus serving as the clearest basis of revenue.†

It is the same theory that appears to have inspired Matthew Decker, when he had the idea of making a tax upon house-rents the single tax possible for the wants of a given country.‡

* By Mr. Hofmann, for example, the tax upon rent, considered by itself, is allied with direct taxes through luxury. "Lodging," he observes, "is not in "itself alone a luxury. But in the degree in which lodgings become more com- "modious, and at the same time elegant and sumptuous, they manifest an expense "which degenerates into luxury and even become one of the most costly manifesta- "tions of this kind" (p. 233). Hence the disposition of this writer to concentrate the tax upon house rents in important towns and for lodgings in upper stories conformably in other respects with the practice of many of the large French towns. —(Hofmann, pp. 237 and 244.)

† *Vide* chap. xv, entitled "Of Excise."

‡ The rather rare pamphlet of Matthew Decker, is entitled "Serious Con- "siderations on the several high Duties which the Nation in general (as well as its "Trade in particular) labours under, with a proposal for preventing the running "of goods, discharging the trader from any search, and raising the Publick "Supplies by one Single Tax," by the late Sir Matthew Decker, Bart., seventh edition, London, 1756 (32 pp. 8vo.) The first edition is dated London, 1743, and also contains 32 pp. The writer's style is "By a well-wisher to the good people of "Great Britain." The following extract is from p. 14:—"My proposal in short "is this, that there be but one single excise duty in all Great Britain, and that "upon houses." But one perceives that it is a kind of income tax, for he says p. 19:—"The method I would point out for collecting this duty, is that every "house in England which is either let for or inhabited by its owners worth 200*l.* "a-year or upwards, or where the inhabitant is in possession of a real estate of "1,000*l.* a-year or more, let the house he liveth in be great or small, should pay "100*l.*; and that all houses may be ranged in their several classes, the lowest at

The tax upon house rents, under the name of *personal* tax, had taken its place in the system of centralized taxation, established in the Netherlands at the beginning of the present century, upon the initiative of the Grand Pensionary, *Schimmel Penninck*. This tax now represents, in conjunction with the door and window tax and the tax upon chimnies, to which it is united,—the first three branches of the personal tax levied in the Netherlands since 1817.

This kind of tax is, as we have already had occasion to notice, a very ancient one in this country.

Our reference is to the hearth tax (*haarstede*), in Holland, from the year 1537. The proposition for its establishment was then rejected upon the attestation that such a tax touched the poor as heavily as it did the rich.*

In 1553 the tax was established on the footing of 6 stuyvers each hearth.†

After Holland was united to the French Empire our system of taxes was introduced into the Netherlands.

In the new system of taxes founded by the Laws of 1821 and 1822, and ulteriorly remodelled after the separation of Holland and Belgium, by the Dutch Laws of 1833, 1836, and 1843,‡ the personal tax has been settled upon the six bases which we have already noticed,§ and of which the first three relate to inhabitations of a higher rental value at certain fixed rates, having regard to the population of the commune.‖

The first basis of the Dutch personal tax is the rental value, upon which the tax due by the inhabitants weighs in the proportion of 5 per cent.

The number of openings, combined with the population of the place, constitutes the second basis of the personal tax, without any

" 5*l.*, and the middle ones in proportion, with the addition of real estates annexed " to them."

* " Over de Belastingen," &c., p. 99.

† " Over de Belastingen," &c., p. 108, and " Engel," p. 153 *et seq.* It results from what this author says (p. 95), that the other united provinces had taxes generally analogous with that of the province of Holland.

‡ The Law of 28th June, 1822, excepting slight modifications in the Laws of 20th December, 1831, and 12th May, 1837, has remained in force in Belgium. In 1849 it was proposed by the Minister of Finances of Belgium, to substitute carriages for house rent in the assessment of the personal tax, and to introduce into the Law of 1822 some changes, of which a few have an analogy with the Dutch modifications. The *minimum* of house rent applicable to the first four bases, was raised in such a manner as to exempt 400,000 houses out of the 700,000 enumerated in the kingdom.—(*Exposé des Motifs*, p. 7.)

§ *Vide* the subdivision of the produce of the personal tax in the budget of 1834, whence it results that the first three bases give nearly three-fourths of the total produce.

‖ *Vide* respecting the various branches of the *impôt personnel*, the little compilation of M. Ciriaci. The Hague, 1843.

difference founded upon the storey to which the openings belong, nor upon the total number of openings to the house.*

The hearth tax, third basis of the personal tax, increases, on the contrary, progressively with reference to the number of hearths in the same lodging. Stoves (*les calorifères*) are considered as equivalent to a number of chimnies equal to that of the rooms they warm, deduction being made of rooms having a hearth already taxed.

The tax is of 35 *centimes* for a single hearth, and of 5 *florins* for each hearth when their number amounts to ten in the house and its dependencies, or in the departments occupied by the contributory, whether he be proprietor or tenant.

Ovens are not subjected to the tax.

Furniture had already been taxed† in the Dutch system of 1805, according to a graduated tariff, rising from 1 per cent. upon furniture worth from 500 to 4,000 florins up to 1½ per cent. upon furniture. worth more than 8,000 florins.

Furniture (*mobilier*) used in agriculture and in industrial purposes, libraries, collections of pictures, and clothes in daily use, were not comprised in the furniture taxed; jewels, and articles of gold and silver, were only comprised in it to the extent of half their value.

Following the legislation relating to this fourth basis of the personal-tax, the tax has been made proportional on the footing of 1 per cent. The *minimum* exempt from tax is determined according to the rental value of the apartment where the furniture is deposited, and varies according to the population of the commune. Finally, the list of articles exempt has rather augmented than decreased. Jewels, watches, and articles of gold and silver are comprised in the exemptions for the whole of their value. The incidence of the tax is upon the enjoyment of the furniture, without any seeking for its proprietorship or for the length of the hiring. Contributories may avoid the valuation of their furniture by reckoning a determinate value of it through the application of a fixed co-efficient to the rental value of their lodging, according to the population.

If the Belgian and Dutch legislations have burdened with taxes the whole of the moveable furniture of habitations, many other States have levied taxes on certain special articles which can be reached in a direct way when their possession is, in its nature, enduring.

Details of this kind may be studied in the American budgets, in which one sees the tax upon watches, for example, figuring in the receipts of several States. There is something similar in Swedish

* Art. XIII of the Law of 18th June, 1822, established a distinction between the doors and windows of the ground floor, and of the first two stories, and higher stories, and of inhabited cellars in towns of more than 5,000 souls.

† "Engels," p. 138.

finances. The *allmæn Bevillning* has sometimes included taxes upon watches, and also upon furniture of mahogany and silk. A room with silk hangings paid 6 rixdalers in 1812.* These latter taxes, to which there has been something analogous in Hanover, I believe, belong to taxes upon lodgings. England has levied, like America and Sweden, taxes upon watches; but the experiment only lasted a year.†

Silver plate has not only been taxed by means of a mark-duty, as in England and France,‡ but also as an article of luxury in Prussia from 1809 to 1812.§

Games are taxed in various countries; cards are so in general by the indirect way of a stamp; this was the case, as well as with dice, in Holland in the eighteenth century.‖

Skittles are taxed at Bremen;¶ billiards in the same city and at Geneva;** in England the tax upon hair-powder and armorial bearings are especially accessories of the tax upon servants and carriages.††

The Republic of Venice even taxed wigs;‡‡ and Charles XII, in his troubles, established a tax upon those who wore silk in the material of their clothes, or who wore wigs, or gilt swords.§§

By his edict of 23rd April, 1743, Frederick the Great abolished various singular taxes which were levied in Silesia, and which were probably raised by an indirect manner, such as taxes on boots and other coverings for the feet, as well as upon dancing.‖‖ There was a question in Holland about taxing flowers at the time when they had become in that country the object of an enthusiastic trade.¶¶

It can scarcely be known whether to place among taxes on enjoyments, or rather amongst indirect taxes on consumption, certain of such taxes, such as those upon boots and shoes, levied in Holland from 1674 to 1680.*** The same remark applies to the trifling stamp levied in that country upon articles of luxury,††† of which

* "Revue Contemporaine," Novembre, 1857.

† *Vide* the work entitled "l'Angleterre en 1800," printed at Cologne in 1801, p. 271, and the chronological compilation entitled "The Tablet of Memory," London, 1809, p. 120.

‡ McCulloch, "Taxation," p. 275. In the "School for Scandal," by Sheridan, allusion is made to the tax upon certain French plate (*vaisselle*); elsewhere the tax upon wrought plate (*argent travaillé*) is mentioned. According to the "Tablet" of Memory," the Plate Act lasted from 1736 to 1780.

§ "Hofmann," p. 231. ‖ "Engels," p. 145.

¶ "Reden," i, p. 1574.

** "Reden and Hottinger," p. 96.

†† "Rau," sect. 427, and *infra* what we have said respecting these taxes.

‡‡ Daru, "Histoire de Venise," tom. ii, p. 669, first edition.

§§ Voltaire, "Histoire de Charles XII." Sinclair "Analysis," p. 44.

‖‖ "Vie de Frédéric II," published 1778, Strasburg, Treuttell, pp. 221–3.

¶¶ Kerroux, "Abridgment of the History of Holland," p. 587.

*** "Engels," p. 140. † Ibid., p. 194.

some, like watches and clocks, were objects of enjoyment rather than of consumption.

But the tax upon enjoyments did not stop there. After material objects it has reached animated beings, such as servants, whose presence (*entourage*) and services appeared a luxury which it was easy to have a hold upon. Taxes upon servants, however, have perhaps had birth from the poll-taxes which the master was held bound to pay for his servants. When capitations gave way to more just and better distributed taxes the number of servants came to be considered as the indices of the fortune of their masters, and this tax has acquired some development in certain countries. The Republic of Venice levied, at the period of the war of Chioggia, a tax of 3 *livres* of silver per month for each slave possessed by the citizens.*

In Holland, of which we must always speak as the classical land of fiscal science, taxes upon servants are of very ancient date. From the year 1636† a tax of 1 florin per head for each servant of either sex was established there under the name of *heeregeld*. In 1680, the tax was graduated and carried up to 6 florins per servant for citizens who were assessed at the 200th *denier* upon a value of 1,000 florins or less,‡ and to 3 florins per head for those who were less rich.

In 1749, the *heeregeld*, combined with another tax called *redemptiegeld* was established upon a progressive scale in proportion to the number of servants, the tariff being 4 florins for one servant, 14 for two, 24 for three, 36 for four, and 10 florins per servant when the number was above five.

In 1791 the progression was made more rapid, and at the same time its increase was indefinite, in such a manner that the tax of 6 florins for one servant amounted to 530 florins for twenty servants.

Workmen were subjected to a fixed duty of 3 florins per head. At the time of the establishment of the *système unitaire* of taxation in the Netherlands in 1805, the progression established by the Law of 1791 was moderated.§

The tax upon servants thus acclimatized by the usage of centuries, has been incorporated in the aggregate of the personal-tax, of which it constitutes the fifth element. In this new legislation servants and workmen have been divided into five classes.‖ The first class comprises domestic servants attached to the person, the house, and the stable; the second, servants engaged in permanent garden work; the third, servants, helps, and apprentices of both sexes employed in the conduct of such undertakings as agriculture,

* "Daru," tom. iii, p. 79. † "Engels," p. 130.

‡ Those who were recognized to possess 1,000 florins, were called half capitalists, and those who possessed 2,000 florins, complete capitalists.—("Engels," p. 144.)

§ "Engels," p. 186. ‖ "Ciriaci," p. 17.

baking, butchery, pharmacy, &c., but classed as not belonging to manufacturers or to traffic. Prescriptions and minute conditions establish the limit between the third and the first class, relatively to agricultural servants rendering some personal services to their masters. The fourth class comprises servants attached to the care of stabling amongst agriculturists, doctors, clergymen, and public functionaries in certain fixed conditions, gardeners not included in the second class, chamber maids of from 15 to 18 years of age, workmen in the service of manufacturers and traffickers, and those in some other professions in which the masters paid a tax under the first class in respect of their horses.

The fifth class comprises servants taking care of houses in the absence of their masters.

The duty due in the first class increases progressively with the number of servants. It amounts to 5 florins for one servant and to 270 florins for twelve servants; the duty per servant above this number is 40 florins.

In the second class the duty is 15 florins for one gardener and 5 florins for an assistant gardener. In the third class the tax is 2 florins per head; in the fourth 3 florins; and in the fifth 6 florins.

Without desiring to mention the various details of the regulations respecting the assessment of the tax upon servants, we restrict ourselves to adding, that exemptions are consecrated by law as regards governors and governesses, under-masters and under-mistresses, employed in education; messengers and couriers not wearing livery, not living in their masters' houses and in the service of several; nurses, housemaids aged under 15 years, workmen of the third class aged more than 65 years, needle-women not working more than three days a-week in the same household, servants belonging to public educational or charitable institutions, servants and workmen related within the third degree to the masters whom they serve, workmen of manufacturers and traders but not giving them domestic services, finally, servants waiting single-handed upon persons supporting at home at least four children or grand-children who are minors.

Geneva derived, in 1846, 19,000 francs from a tax of an analogous nature.* Prittwitz and Hofmann also inform us that taxes upon servants have been levied in Prussia from 1810 to 1814, and they give us various details upon the subject.†

* "Der Stattshaushalt der Schweizerischen Eidgenossenschaft," by Hottinger, p. 96.

† For male servants employed in personal service, the tax was 6 dollars for one servant, 16 dollars for two, 30 dollars for three, 48 dollars for four, 75 dollars for five, and above that number 20 dollars per head. For female servants the tax was 4 dollars for two, 9 dollars for three, 16 dollars for four, 25 dollars for five, and 6 dollars per head if the number exceed five.—("Die Lehre von den Steuern." p. 229, by Prittwitz.)

Sweden has had taxes upon domestic chaplains, considered as luxuries enjoyed by the families who kept them. We only mention them here in this classification, which is necessarily somewhat systematic. Servants, properly so called, also gave occasion at the same period of 1812 for taxes increasing progressively with the number of domestics employed.*

Portugal has in its budget a tax upon *criados* (servants) *y cavalgadures.*

The preceding review of taxes upon servants† leads us to objects rather frequently taxed in past history, viz., horses and carriages.

Antiquity affords traces of taxes upon carriages, and Nerva is stated to have abolished a heavy tax of this nature.‡ Passing from ancient times to the annals of barbarous people, we may at the present time point to the tax upon camels levied in various Turkish pachaliks.§

In the seventeenth century, in Holland, a tax was levied upon the proprietors of horses of 1 or 2 stuyvers per month, according to the age of the animals.|| At the same period carts and carriages were burdened with a tax established since 1671,¶ and which varied according to fixed categories from 2 stuyvers and 8 deniers up to 1 florin and 10 stuyvers per quarter.

In 1761 this tax merged into a new tax upon carriages, carts, chariots, horses, yachts, and pleasure-boats; a tax which answered the requirements of the impending war between the United Provinces and the coalition of France and England.

This tax was:—

	Florins.
For a carriage and six horses	100
,, ,, four ,,	75
,, ,, two ,,	50
,, a covered conveyance with four horses	65
,, ,, ,, two ,,	40
,, an uncovered conveyance, a chaise or calèche, with two horses	30
,, a chaise or calèche with one horse	20
,, a saddle horse	15
,, a town conveyance without horses	12 to 15
And at a later period, from	5 ,, 15

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* Article upon *l'impot général de Suède* in the "Revue Contemporaine" for 1857.

† The statistics of taxation on servants in the *United Kingdom*, are hereafter noted.—(H.)

‡ *Vide* Sinclair, "Analysis of the Sources," &c., p. 80.

§ "Revue Contemporaine," tom. xxv, p. 65, first article of M. Poujade on the Finances of Turkey.

|| "Engels," p. 114. ¶ Ibid., p. 134 *et seq.*

All those who paid the traffic-tax,* or who were obliged to keep horses in the exercise of their profession,—such as brewers, manufacturers of malt or oatmeal, dealers in oil, &c., were exempted from this tax. Yachts and pleasure-boats supported a tax of a twentieth part of their value.†

In 1749 there was added to the taxes under the regulations of 1671 a tax upon the letters-out of horses. This tax was 20 florins per horse, increasing gradually to 100 florins for five horses, and attained its maximum at 120 florins for six horses.

This legislation was replaced in 1791 by a tax called *plaisier geld*, levied upon all having for their own use, or letting to others, horses and pleasure-carriages or boats.

	Florins.
The tax was, for a four-wheeled carriage, belonging to a private person	150
With four horses (in addition)	100
,, three ,, ,,	80
,, two ,, ,,	70
For a two-wheel carriage, with more than one horse	40
,, a carriage with one horse	30
,, a saddle horse	20
,, each horse other than carriage and saddle horses but suited to take the place of the latter	11

The letters-out of horses paid for—

One horse	22	
Two horses	33	
Three ,,	44	
Eight ,,	140	
Eight to ten horses	150	
Ten to twelve ,,	160	
Twelve to fifteen ,,	170	
Fifteen to twenty ,,	190	
Above twenty horses, for every four horses in addition	20	
Vehicles and carts belonging to agriculturists, not upon springs, and with a single horse, those belonging to manufacturers of oatmeal, to butchers, and laundries, bore a tax of	5	10 st.
Proprietors and hirers out of yachts and pleasure boats payed a tax, the former, if of per 100 florins of value	5	10 st.
The latter, of per 100 florins of value	7	

In 1805,‡ the tax was assessed upon pleasure horses, either saddle or draught horses, possessed, whether by title of proprietor-

* This tax, called *veergeld*, established in 1666, was one-fourth of the fares of the carriages or boats for the transit of passengers.—"Engels," p. 139.

† "Engels," p. 133. ‡ Ibid., p. 186.

ship or hire, in the following progression which is somewhat remarkable for its intermittent character.

	Florins.
For the first horse	25
,, second ,,	45
,, third ,,	25
,, fourth ,,	75
,, fifth ,,	25
,, sixth ,,	115
And for each horse in addition	50

There was besides this, a duty of 6 florins upon the horses of traders, manufacturers, and bleachers (or washers of linen), and of 1 florin 10 upon horses employed in agriculture. This last duty was augmented to 5 florins if such animals were likewise employed for purposes of pleasure.

In the actually existing legislation respecting the horse tax which constitutes the sixth basis of the personal contribution, the animals are subject to the tax as soon as their dentition shows an age of 42 months, and they are divided into six classes.

The *first* class comprises pleasure horses (*les chevaux de luxe*), that is to say, saddle horses and those which are employed in drawing carriages upon springs. The duty is 25 florins for one horse, 55 florins for two, 80 florins for three, and 20 florins for each horse in addition. The duty is reduced by one-fifth in favour of persons inhabiting communes the population of which does not exceed 3,000 souls, who do not own more than two horses of the first class, and whose servants do not wear livery.

The *second* class includes (I.) horses up to the maximum of two, under the conditions fixed for the first class, but which are used by physicians, health officers, surgeons, and accoucheurs, all horses above two being referred to the first class (II.) The horse of a country clergyman harnessed to a carriage upon springs, his other horses being referred to the first class. (There is an indentification between a *single* horse belonging to a country clergyman, whether it be harnessed to a carriage upon springs or kept as a riding horse only). (III.) The horse employed for a vehicle upon springs, but belonging to a functionary of the state obliged to keep horses in pursuance of the regulations of his profession, or belonging to a military man. Other horses under like conditions are ranked in the first class. Exemptions:—horses belonging to officers of the army or of the militia (*schuttery*), as well as to public functionaries conformably with regulations laid down, but which are not employed in drawing vehicles upon springs.

The duty of the second class is 15 florins per horse.

The *third* class comprises horses employed by agriculturists,

either as saddle horses or harnessed to spring vehicles without separate seat for the driver.

In this way is classed the horse of an agriculturist cultivating at least four acres of arable land, or eight acres of pasturage or of meadow, and similarly the two horses of the agriculturist cultivating at least ten acres of arable land or twenty acres of pasturage or meadow. Horses above such number and devoted to the same use remain in the first class.

As to horses solely used for agricultural purposes, they are entirely exempted from taxes.

The duty in the third class is 10 florins for one horse and 25 florins for two horses used for the saddle or for vehicles hung without springs of iron or steel. It goes down to 5 florins for one horse, and 16 florins for two horses harnessed to carriages hung in other ways.

The *fourth* class comprises horses, the services of which are hired as those of post-masters, proprietors of stages (*diligences*), job-masters, &c.

Nevertheless, horses let in a permanent manner to the same person, are referred to the first class, and the tax on them is paid by the hirer. Horses hired by the day to the same person, the average hiring being at least four days in the week, are also included in this category.

The duty in the fourth class is 8 florins per horse.

In the *fifth* class are ranked, under a duty of 3 florins per horse, horses employed in the service of manufactories and in industrial purposes, as well as in the transit of persons or of merchandize in vehicles not on springs. Horses, however, used in dragging boats containing merchandize, only pay but half of the duty assigned to the fifth class.

A *sixth* class has been established for horse dealers who do not employ the horses in their profession for hire or for harnessing to hung vehicles, according to the uses defined in the fourth and first class. The duty in the sixth class is 25 florins for each ten horses, fractions often being charged as ten.

A system analogous with that of Holland, has been preserved in the kingdom of BELGIUM, and M. Rau* estimates at 290,000 francs, the produce of the tax upon horses in that country.

In GREAT BRITAIN, the taxes upon servants, upon horses and carriages, and upon dogs, go as far back as the eighteenth century, and are brought together with other taxes of this nature, under the rubric of assessed taxes.

In 1693 the London vehicles for hire were submitted to taxation and placed under the administration of commissioners, in spite of the

* Sec. 427.

resistance of the coachmen's wives who congregated round Westminster and Whitehall, and hissed the members.*

In the eighteenth century, Smith mentioned a duty of 4*l.* sterling per annum, for the privilege of keeping a carriage, and this duty had been established in 1747. It was, at the close of the century, augmented to 9*l.* 12*s.*† The produce of the tax upon servants the origin of which goes back, it is said, to the year 1775,‡ was, in Great Britain, in 1843, 200,252*l.* according to McCulloch,§ and that of the tax upon horses and carriages 376,000*l.* for the former, and 428,904*l.* for the latter item.‖

As it is known, the last Act regulating the assessed taxes in Great Britain is that of 20th August, 1853.

Schedule C relates to servants, Schedule D to carriages, Schedules E and F to horses and mules, Schedule G to dogs, Schedule I to persons wearing hair-powder, and Schedule K to armorial bearings.

The annual duty upon servants is 1*l.* 1*s.* for servants above 18 years of age, and 10*s.* 6*d.* for servants under 18 years of age. It is paid by the masters. The exempted are:—members of the royal family, officers of the land and marine forces for their servants who are soldiers, innkeepers, and letters of horses for certain of their servants.

The annual duty upon *carriages* is thus fixed, viz:—

	£	s.
Carriages with four wheels, if drawn by two or more horses or mules	3	10
Like carriages drawn by one horse or mule	2	–
Carriages with four wheels of less diameter than 30 inches, drawn by two or more ponies or mules less than 13 hands in height	1	15
Like carriages, &c., drawn by one pony or mule	1	–
Carriages with less than four wheels, drawn by two or more horses or mules	2	–
,, drawn by one horse or mule	–	15
,, ,, one pony or mule less than 13 hands in height	–	10

Half of the above duties is charged where such carriages are kept and used, solely for the purpose of being let for hire.

* "Histoire de Guillaume III," par Macaulay; translated by Amédée Pichot, tom. ii, p. 217.

† See the "Wealth of Nations," translation by Garnier, tom. ii, p. 570, edit. 1843. See also the translation of Raumur's work, p. 312, and Sinclair's "History of the Public Revenue," ii, p. 29.

‡ "The Tablet of Memory," p. 116. § "Taxation," p. 486.

‖ Ibid., p. 486. The duty upon *servants* produced in 1853, 183,542*l.* The number of persons assessed for this duty was 161,987, the number of servants charged with duty as kept by those persons was 209,512. In 1854 the duty was reduced; and the duty received in the last financial year ended 31st March, 1860, was 198,297*l.* The tax upon *horses* produced in the same year 358,686*l.*, and upon *carriages* 319,334*l.* Some of the falling off is attributable, when we compare the figures for 1843, to the reductions of duty from April, 1854, but more of it, doubtless, to railway communication having diminished the taxable surface.—(H.)

There are special duties of 2*l.* 6*s.* 8*d.* for carriages with four wheels, and 1*l.* 6*s.* 8*d.* for carriages with less than four wheels used by common carriers for the carriage of goods, and occasionally of passengers. The exemptions are carriages of members of the royal family, public vehicles for which a license is paid, carriages used exclusively in agriculture, even if they are also employed for the conveyance of the proprietor and his family to a place of divine worship.*

The duty upon *horses* is fixed as follows, viz.:—

	£	s.	d.
Race horses, each	3	17	–
Horses exceeding the height of 13 hands for riding or drawing carriages, subject to duty	1	1	–
Other horses or mules exceeding the height of 13 hands	–	10	6
Ponies or mules not exceeding the height of 13 hands, kept for riding or for drawing a taxable carriage	–	10	6
Ponies or mules kept for other purposes	–	5	3

The duty is reduced to 10*s.* 6*d.* for doctors, clergymen, and dissenting ministers, and farmers only keeping one horse or mule for riding or drawing.†

Members of the royal family, proprietors of horses used in husbandry,‡ in public vehicles, in military service, in mines, for breeding, and under different conditions, enumerated in Schedules E and F, are exempted.

Schedule D regulates the tax upon dogs, established, it is said, in England, for the first time in 1796.§ It fixed an annual tax of 12*s.* upon these animals, with this clause that the tax cannot exceed 39*l.* 12*s.*, whatever be the number of dogs kept at the same time by the same proprietor, or 9*l.* is charged for any number of greyhounds.

The exemptions are dogs belonging to members of the royal family, dogs aged under six months at the time of the declaration required, and finally those which are kept exclusively for the care and transit of cattle,‖ and which do not belong to specified descriptions, viz., not greyhounds, hounds, pointers, setting dogs, spaniels, lurchers, or terriers.

According to a French journal ("Constitutionnel" of 27th January, 1856), England possessed towards that date 19,995 greyhounds,

* To the above exemptions should be added the following:—

1. Carriages with less than four wheels, not kept for hire or profit, and drawn by one horse, mare, or gelding, provided every such carriage have the name, place of abode, and occupation of the owner painted upon it.

2. Carriages not let for hire, with less than four wheels of a diameter under 30 inches, if the same be drawn by ponies or mules not exceeding 12 hands high. —(H.)

† Provided also it be not used for drawing a taxable carriage.—(H.)

‡ Or by market gardeners for their business.—(H.)

§ "Tablet of Memory," p 8. ‖ Shepherd's dogs included.—(H.)

14,500 hunting and fancy dogs, 218,370 common dogs, and 900 packs of hounds, paying altogether 5,565,700 francs duty (222,628*l.*).*

Every person wearing *hair powder* is charged 1*l.* 3*s.* 6*d.* Servants of members of the royal family are exempted.†

The tax upon armorial bearings upon carriages, seals, plate, or upon any other object is 2*l.* 12*s.* 9*d.*, and if the contributor pays also for a carriage, it is increased to 3*l.* 10*s.* For persons not keeping a taxable carriage it is 13*s.* 2*d.* Exemptions, members of the royal family and persons bearing certain public coats of arms by right of office.‡

The edict of 28th October, 1810, which establishes in Prussia sumptuary taxes upon servants, also introduced others touching carriages, horses, and dogs.

A *carriage* with four wheels appropriated to *personal convenience*, paid 8 thalers per annum. A carriage with two wheels paid only 6 thalers.

* These statistics are doubtless incorrect. The following may be substituted as from official sources for *England* in the year ended 5th April, 1856:—

	Number of Persons Assessed who kept Dogs.	Number of Dogs kept.	Rate of Duty.	Amount of Duty.
			£ s.	£
Packs of hounds, consisting of 66 dogs or more	70	4,918	39 12	2,772
Packs of greyhounds consisting of 15 or more	17	299	9 –	153
Dogs of any other description	235,733	328,035	– 12	196,821
	235,820	333,252	—	199,746

The amount of revenue from dog tax actually received in the year 1855 (ended 31st March, 1856) was 188,291*l.* in England, and 20,703*l.* in Scotland. This tax was commenced in July, 1796, and appears to have grown under increased duties, and is now more than three times as productive as it was at the outset.—(H.)

† The hair powder tax, commenced in 1795 at a rate of 1*l.* 1*s.* per head per annum, and attained its maximum productiveness in the following year (1796) when it yielded 210,136*l.* in England and Scotland. It rapidly decreased, until in 1817 the revenue from it in England and Scotland was only 41,435*l.* In 1818 the duty was increased to 1*l.* 3*s.* 6*d.*, but the receipts continued to decline with the greatly diminishing number of persons, other than servants, who used hair powder. From 1840 to 1853, partly perhaps under the influence of an additional 10 per cent. on the tax, the revenue diminished from 5,961*l.* down to 1,721*l.* (in Great Britain as before). In 1855 it produced the contemptibly little income of 1,405*l.* As there are now less than 1,000 persons assessed for using or wearing any hair powder in Great Britain, it becomes almost an absurdity to retain the tax in the fiscal scheme of this country.—(H.)

‡ The tax upon armorial bearings was first imposed in 1798. The produce of the tax attained a maximum of 71,922*l.* in 1851. In the year ended 31st March, 1860, it produced 55,411*l.*—(H.)

As to *horses*, the tax was progressive, as it was for servants.

	Thalers.
A riding or carriage horse was charged	6
Two horses, each	8
Three ,,	10
Four or more, each	15

Every dog, excepting those employed in husbandry, or in the exercise of a trade, was taxed at 1 thaler.* This last tax, in another form, is the only one which has survived the circumstances of the national struggle that had led to the introduction of the contributions in question.

In SWITZERLAND are to be found certain taxes upon sumptuary enjoyments (*jouissances de luxe*). Thus there was established in 1803, in the *Canton de Vaud*, a tax upon male servants, saddle or cabriolet horses, carriages, and licenses to sport either without a dog or with one or more dogs. At a later period these taxes were modified, servants were exempted but a tax was levied upon billiards.

These modified taxes have produced on an average 8,752 francs in the ten years elapsed from 1821 to 1830.† A special tax upon dogs established in the same canton some years afterwards (Law of 11th July, 1833) appears to have given, by itself alone, a tolerably considerable return.‡

At *Basle*, under the Law of 7 April, 1818, riding horses were taxed at 36 francs, and carriages with two horses at 30 francs.§

At *Bremen*, under the Law of 28 December, 1816, the duty is 25 thalers for a carriage with two horses; this seems applicable even to horses employed in commerce or in industrial purposes.||

The *American Union* has sometimes levied, for extraordinary requirements, taxes upon carriages.¶

The *Turkish Government*, as we have already stated, levies taxes upon camels in certain pachalicks where it is possible to have a tax upon enjoyments as well as an imposition, irrational probably, based upon some arbitrarily chosen element of wealth.**

The traditions of the fiscal *règime* of FRANCE offer but few traces of taxes upon enjoyment apart from those which are established upon rents, and doors, and windows.

It might be alleged that sumptuary taxes are repugnant to a nation which loves what is brilliant (*l'éclat*), and does not like to lay

* "Hofmann," pp. 229, 230. According to this writer, the tax upon domestic horses and carriages, from which 213,470 thalers had been expected, produced only 158,828 thalers in 1811.

† "Des Impôts dans le Canton de Vaud," by Philippon, pp. 17—23.

‡ Ibid., p. 33. § Rau, sec. 427. || Ibid., sec. 427.

¶ Seybert, "Statistical Annals."

** Article by M. Poujade upon the Finances of Turkey, "Revue Contemporaire," tom. xxv, p. 65.

the severe and inquisitorial hand of the fiscal officer between man and the property which is an object of vanity and pleasure to him. The tax upon hats, tried under Louis XIV, and which was probably, besides, assessed through the indirect process, was considered to have almost ruined the French manufacturers.*

The edict of M. de Silhouette upon the sumptuary tax of September, 1759, cost him his being superseded by M. Bertin on the 21st November.†

Nevertheless, at the close of the last century some taxes on luxury were established afresh in our country, but have had but a short duration here. The Law of 3 *Nivose*, year 7, which taxed servants, horses, and carriages, having been abolished on the 26th April, 1806.‡

At the present day the tax of aids in kind (*l'impôt des prestations en nature*) relating to the service of cross roads, is in reality a tax upon the faculty of labour, because it reaches men who are able in proportion to their number and to that of the horses and carriages which they possess. But under this latter respect it cannot be denied that they do not immediately reach certain objects which serve as a basis amongst other nations for taxation of enjoyments.

Horses are not the only animals which have fixed the attention of the financial legislator.

Dogs, which, as we have seen, are taxed in England as well as horses, and which are specially taxed, inasmuch as they are the companions of a man's pleasures, have also been taxed in several other countries where the legislator in reaching them has occupied himself less perhaps on the sumptuary side of the question than in the interests of public health.

Horses, like dogs, are taxed for the profit of towns, in *Denmark*.§

Rome has long had a tax upon horses kept for pleasure.‖ This tax is to be found mentioned in the budget of the French Empire at the time when Rome formed a part of it. The fourth Article of the Law of 20th April, 1810, enacts that the tax upon horses kept for pleasure in the city of Rome, shall be levied on the same footing in 1811, as it had been in 1810. It is doubtless this same tax which is

* "Moniteur" of 27th November, 1858.

† *Vide* "Collection de Comptes Rendus," printed at Lausaune in 1778. (This work is attributed to *Mathon de la Cour*.) Nevertheless, according to a modern writer, "*Silhouette* might perhaps have triumphed over the interested "resistance of Parliament, if the unseasonable exigencies of war and of the court "had not soon forced him to unpopularize himself by the re-establishment of old "taxes which had been justly clamoured against." See *Compte Rendu* in the "Debats" of 13th November, 1858, of the English work of Mr. Murray upon the "Finances of Louis XV," and the English work itself, p. 269.

‡ *Vide* Macarel and Boulatignier, also Rau, sec. 427.

§ Verbo *Octroi* "Dictionnaire d'Econ. Polit."

‖ "Statistica degli Stati Pontifici," p. 35.

cited in the statistics of Italy by Count Serristori, published at Florence in 1839. The produce of the *tassa su i cavalli* in 1835, is set down in this compilation at 82,306 *scudi*, the expenses of collection being 650.*

Great Britain, Wurtemburg, the Grand Duchy of Baden,† the Grand Duchy of Hesse,‡ that of Oldenburg,§ the Principality of Waldeck,‖ the town of Bremen,¶ the Grand Duchy of Weimar,** the Cantons of Zurich, Basle, Vaud, and Thurgau,†† have included in their receipts the canine race, for considerable sums and in the profits from which the communes are more or less interested.‡‡ As is known, a municipal tax on dogs has been established in France, starting from the 1st January, 1856. Finally, although taxes upon consumption appear to constitute the foundation of public revenues in Australia, the tax upon dogs has been established in Tasmania in 1846 §§

We must not be surprised at the winged creation having been sometimes meddled with by financiers, particularly in England and in Poland.‖‖‖ Philomel herself has fallen under the fiscal hand, and *nightingales* furnished to the prosaic fiscal chest of the town of *Bremen*, a revenue of 25 rixdalers of gold, according to the estimates of the budget of 1850.¶¶

Young *magpies* (*gazette*) were taxed in the Papal States at the period when the Count Serristori compiled the statistics of Italy.

Spain is one of the small number of countries which appear not to have had taxes upon enjoyments. A tax upon rent of houses only was levied there for some time and then abandoned.***

As far as we have been able to see, taxes of the nature of those we are considering have been naturally assessed through a declaration and by way of proportion.†††

They appear, as part of the body of taxes upon consumption and enjoyments, to become legitimate upon the consideration that the

* The Roman revenue in 1594-5 (under Clement VIII) appears to have included a tax upon *carriages*. Among some Italian MSS. of the sixteenth century, relating to the census and revenue of Rome, which I had recently an opportunity of seeing, is an enumeration of the carriages, making the number 883 for a population of 95,671 in 1594.—(H.)

† Ran, sec. 427. ‡ "Reden," tom. i, p. 438.

§ Ibid., p. 1041. ‖ Ibid., p. 1498. ¶ Ibid., tom. i, p. 1574.

** 5,700 thalers was the return according to the budget of 1854-5-6.

†† "Hottinger," pp. 38, 64, 82, 88.

‡‡ In Wurtemburg, partially; in Oldenburg, wholly.

§§ "Histoire de la Colonisation Pénale," by M. de Blosseville, tom. ii, pp. 15 and 88.

‖‖‖ Thèse de M. Golenski. This author cites the following passage:—"Contributio nostra avium altilium et ovorum . . . . pulletria apud Anglos vocabatur." ("Charta Henrici IV, Regis Angliæ, apud Rymerum," tom. viii, p. 119.)

¶¶ "Reden," tom. i, p. 1575. *** "Conte," tom. ii, p. 158.

††† *Vide* the "Exposé des Motifs" of M. Frère Orban.

majority of taxes upon consumption impinge indiscriminately both upon the poor and the rich, and that certain objects of luxury do no more than restore an equitable compensation for this. They may also, all of them, be considered as taxes reaching moveable fortune somewhat more than territorial income, and this perhaps explains their extension in certain countries, and their restriction in others.

It has often been wished to oppose these taxes by stamping them with the epithet of *sumptuary*, a word reserved by the Dictionary of the Academy,* for law edicts and regulations which restrain and regulate expense.†

Moderate taxes of the kind do not restrict luxury, but make it contribute to public charges.

The dilemma according to which these taxes produce nothing or restrain luxury is falsified by reason and experience. There is a reasonable middle course to be found.‡ However, it is just to acknowledge that such taxes have sometimes failed when they have been applied to luxury in its infancy. Such seems to have been the fate of the Prussian taxes upon servants, carriages, horses, and dogs, established in 1810, and abandoned 2nd March, 1814, by an Act dated from the Quartier General de Chaumont.§

It was probably partly the same cause which led to the failure of taxes of the same kind established in France at the period of the Revolution. I will leave to others to enquire if a little too much regard, on the part of the legislator, to the convenience of the well to do classes has not contributed to this, and will restrict myself to recall the reflections bearing the impress of bitterness, which the author of a work published in France during the Restoration,‖ has enunciated in this regard, and the conclusion of which could not be objected to in the case of the Government of the Second Empire which has made a serious effort for the establishment of a tax upon carriages in Paris.

"It is to be remarked," says he, "that the sumptuary contribu-
" tion has been suppressed for the carriages of the rich, and has been
" preserved under another name for *diligences* and for *voitures* and
" *cabriolets de place* principally employed by the middle and lower
" classes. So true is it that personal interests, supported by power

* Sixth edition.

† Report of M. O'Quin upon the project of law relating to the establishment of a municipal tax upon carriages.—(Sitting of 13th April, 1855.)

‡ See, in favour of these taxes, Sismondi, *Nouveaux* "Principes d'Econ. " Politique," tom. ii, p. 208.

§ *Vide* "Hofmann," p. 231. This writer has a witty, but not very just, joke, upon the taxes on servants. He reproaches them with "as heavy an incidence " upon men who are busy or obliged to have a certain display, as upon those who " surround their idleness with helpers," p. 88.

‖ "Des Impôts et des Charges du Peuple en France," by M. de Boislandry, p. 50.

" and wealth, always tend to the diminution of charges upon themselves, and to throw them upon the lower classes, who neither can, nor know how to, defend themselves. A wholesome policy would rather, on the contrary, have desired that the sumptuary tax should be preserved, &c."

A struggle between different classes of society for shifting the burden of public charges on each other, is, besides, a general fact in history. But the false prejudice of an ill understood honour has, perhaps, sometimes weighed as much in this matter as the egotistical calculation of a material interest.*

According to the memoirs of the Duke de Gaëte (tom. i, p. 227), the sumptuary tax was suppressed, starting from 1807, because "it gave occasion for inquiries fatiguing to the contributories, and excited numberless objections for but a trifling return."

We were just now calling to notice that the second Empire has endeavoured to restore the tax upon carriages used for the transit of persons, in the Capital at least. But the Senate opposed itself, in its session of 1856, to the promulgation of a law voted by the legislative corps with such a view, upon the motive of the maximum of the tax not being included in the law. There existed also, a difference of opinion between the Municipal Council of the Seine, and the counsel of the Government, on the subject of an extension of the tax to all carriages.

This Commission having been resumed in 1858, a Commission which I had the honour of presiding over, addressed to General Espinasse, Minister of the Interior, an elaborate report which has received no publicity, and has led to no result. The propositions of the Commission upheld, contrary to the recommendation of the Municipal Council of the Seine, the restriction of the tax to carriages employed for the conveyance of their owners or hirers.

Taxes upon luxury are judged in very different ways. As we have before said, a conventional objection which we must guard ourselves from overestimating is urged respecting their unproductiveness. Hereupon it has been rightly remarked that even in England the *assessed taxes*† do not exceed one million and a half sterling in their produce. We have likewise seen, in the course of this study, that taxes really assessed upon enjoyments do not even amount to under one-third of the direct taxes in several countries of Europe.

* "Lorsqu'on exerce une vocation honorable," said Despeisses, "ou n'est pas cotisé pour l'industrie à cause d'icelle; car ce serait l'avilir."—Traité des Tailles, Art. IX.

† According to McCulloch, the tax upon servants produces 200,232*l.*, upon horses 376,002*l.*, upon carriages 428,904*l.*, upon dogs 151,857*l.*, 10 per cent. additional 289,403*l.*; other assessed taxes 234,220*l.* See "Journal des Economistes" for 1857, article by M. Baudrillart. It would be otherwise if the window taxes were counted with the assessed taxes.

In any event, the objection drawn from the want of fecundity of certain taxes may be so far pertinent as to apply when there is occasion to contend against an opinion that sumptuary taxes should form the basis of the public revenues of a nation, but its application fails when we concern ourselves with discussion as to their admittance, in a modest and useful degree, into the system of receipts of a country which has to be made sufficient in the face of great public requirements.

During the last decennial period there have been introduced into France new contributions to the revenue, such as *l'impôt des biens de main morte*, the dog tax, and the tax upon the transmission of shares and other securities (*l'impôt sur la transmission des valeurs mobilières*), which are certainly, all collected together, much less productive than the *assessed taxes* of Great Britain.

The pure economist who gathers into an aggregate the results of his science may more easily disdain small sources of revenue than the financial economist contending with the details of budgets and accustomed to consider that in public receipts as in public expenses little rivulets make great rivers. We therefore understand very well how it is that the opinion of one of our contemporary economists is adhered to when he says: "In England, the tax upon servants, that "upon carriages, and that upon armorial bearings and hair-powder, "are excellent taxes, although their produce is not considerable."*

It should besides be remarked, that taxes of this nature are especially admissible and endowed with some fecundity when they are brought to bear upon objects not of a purely fanciful kind, as were the chip-hats of which McCulloch speaks,† and which the tax levied on them in 1797 soon caused to go out of fashion, but possessing rather a permanent convenicnce, such as horses and servants.

It is, so to speak, in the nature of these taxes to put up with exemptions for the limited enjoyments of the poor. Such were the exemptions for certain windows, provided by the English legislation of the last century, and those which exist to the advantage of small rentals in certain towns of France, exemptions which have made *M. de Tocqueville* remark, that the immunities from taxation in the eighteenth century were in England for the poor, and in France for the rich.

What appears a recommendation of these taxes, is not only the adhesion of the majority of writers who have reflected upon the matter, but also the circumstance that they are of frequent occurrence amongst countries advanced in civilization, and are unknown

* *Courcelle-Seneuil*, "Traité Thèorique et Pratique d'Econom. Polit.," Paris, 1859, tom. ii, p. 233.

† P. 167.

in countries in arrear. Do not seek for them in Spain, nor in Italy! You will rather find them in the advanced civilization of Holland and of England. It is, however, right to say, that these taxes have just emerged in Turkey, and a tax upon rents has been recently mentioned at Constantinople.*

Sumptuary taxes have only a community of epithet with those sumptuary laws which, two or three centuries ago, prohibited such or such a material to some class or other of citizens, or which, in other times, dictated the order given by *Philippe le Bel* for the rich to send to the mint a third, at least, of their gold and silver plate.† In this respect one has been able to represent these taxes in a light odious to the liberty of modern manners; but all this is but a vain phantom, and there is no parallelism between obsolete prohibitions and the actual fact of a treasury which, whilst taxing an enjoyment, has an interest in multiplying it.

We must answer with McCulloch, that "such duties act, in fact, "as a kind of ameliorated sumptuary law, possessing all the useful "effects with hardly any of the unjust results of the regulations "which used to bear this name,"‡ and there is no need, in order to absolve them from the reproach of a forced analogy to insist upon its being noticed that sumptuary laws themselves were powerless against vanity. "That which prohibits magnificence," observes the Marquis d'Argenson,§ "refines the taste for it, and stimulates a "desire not to appear less than those who are exempt from the "prohibition."

A general circumstance, which may dispose some minds after the rejection of these exaggerated objections, to receive with favour moderate taxes upon articles of luxury, results from the observation that the price of objects of luxury generally proceeds to reduce itself in comparison with the price of objects of primary necessity. This is at least what M. Leber has demonstrated in his Essay upon the appreciation of private fortune in the middle ages relatively to the variations of monied value and of the commercial power of money.‖

Upon these different grounds we think that such taxes are destined to increase rather than decrease, in the financial future of modern nations.

* See the "Indépendence Belge" of 16th April, 1860.

† Leber, "Essai sur l'Appréciation de la Fortune Privé au moyen Age," p. 28.

‡ "Taxation," p. 19.

§ "Considerations sur le Gouvernement ancien et present de la France," Amsterdam, 1765, p. 243.

‖ Second edition, Paris, "Guillaumin," 1847, pp. 58, 59.